



Tabreed Group Code of Conduct

Table of Contents

1. Introduction	3
1.1 Purpose	3
1.2 To Whom Does This Code Apply?	3
1.3 Tabreed Group Values	4
1.4 Compliance at the Tabreed Group	4
2. Conducting Tabreed Group Business	5
2.1 Prevention of Fraud	5
2.2 Preventing Improper Payments	5
2.3 Avoiding Market Misconduct	6
2.4 Complying with International Trade Laws	7
2.5 Preventing Money Laundering	8
2.6 Complying with Competition Laws	9
2.7 Handling Information relating to Competitors	9
2.8 Gifts and Entertainment	10
2.9 Avoiding Conflicts of Interest	11
2.10 Handling Money and Cash Receipts	12
3. Protecting Our Assets	13
3.1 Maintaining Good Controllershship	13
3.2 Being Good Stewards of Assets	13
3.3 Information and Managing Communications	14
3.4 Protecting our Intellectual Property	15
3.5 Ensuring our People, Assets and Information are Secure	16
3.6 Communicating Externally Effectively	17
3.7 Personal Privacy	17
3.8 Health, Safety, Environment and Quality	18
3.9 Corporate Social Responsibility (CSR)	18
4. Raising a Concern	18

1. Introduction

1.1 Purpose

This Tabreed Code of Conduct (the “**Code**”) outlines the basic rules, standards and behaviours necessary to achieve our business objectives in an ethical manner that is consistent with our values.

The Code plays a key role in building a long-term sustainable organization with responsible employees contributing to our development.

This Code sets out our commitment to act ethically at all times and is supplemented by a number of policies offering additional guidance regarding significant risk areas. However, no guideline can cover every scenario and the absence of guidance does not relieve you of the responsibility to act consistently with the law and to the highest ethical standards.

Where there is no specific written guidance on a particular matter or you are unsure of how to behave in a specific situation, ask yourself these simple questions:

- ☒ Is this legal?
- ☒ Is this consistent with the Tabreed Values?
- ☒ Is this consistent with our Code?
- ☒ How would it look to others?
- ☒ Would my decision or action be considered fair by a reasonable person?
- ☒ How would I feel if I do this?
- ☒ How would my action be reported in the media?

By working for, or representing, Tabreed or its subsidiaries, you are agreeing to uphold our commitment to do what is right and to follow this Code. Those who fail to uphold this commitment put themselves, their colleagues and the Tabreed Group at risk and may be subject to disciplinary action, including dismissal.

Any employee that is aware of a violation of the Code should promptly report such violation pursuant to Section 4 (Raising a Concern) of this Code.

1.2 To Whom Does This Code Apply?

This Code applies to everyone who works directly for, or represents, Tabreed and its controlled subsidiaries (the “**Tabreed Group**”). All Tabreed Group employees, Business Consultants (as defined in the **Business Consultants Policy**), contractors or partners must read, understand and comply with the Code.

For entities which Tabreed does not control, we will use best efforts to ensure that the Code is adopted or that similar policies are put in place at such entities.

1.3 Tabreed Group Values

The Tabreed Group Values (the “**Values**”) are ethical behaviours that underpin the Code. Our Values focus on our customers, shareholders, environment, community, and employees. Quarterly Value Awards recognize employees who have actively demonstrated adherence to the Values.

The values are:

1. Progress: Moving Forward, amplifying impact
 - Generating ideas
 - Being open to new approaches
 - Solving problems
2. Partnership: Stronger together, inside and out
 - Be team focused
 - Always be honest
 - Professionalism at all times
3. Performance: Solid commitments deliver greater achievements
 - Delivers on Promises
 - Be Safety Minded
 - Work Ethic

1.4 Compliance at the Tabreed Group

At the direction of the Tabreed Board of Directors (the “Board”), the Tabreed CEO has established a dedicated Compliance Office to develop, coordinate, and support the ethics and compliance program across the Tabreed Group. The Compliance Office reports functionally to the Board’s Audit, Risk & Compliance Committee (the “ARCC”).







The Compliance Officer will Investigate and remediate alleged violations of law, regulation, Tabreed Group compliance policies, or this Code and ensure that improper conduct is held to account.

Questions regarding this Code can be directed to the Compliance Office (compliance@tabreed.ae).

2. Conducting Tabreed Group Business

2.1 Prevention of Fraud

Fraud means any action that could be construed as bribery, corruption, misconduct, breach of trust, misappropriation, wasting, embezzlement, causing harm to property and any illegal act that could affect the financial interests of the Tabreed Group.

-  Tabreed's policies and procedures (in particular the Anti-Bribery & Corruption Policy) contain guidelines to help detect and prevent fraud
-  Our delegations of authority establish decision making authority on behalf of a Tabreed Group company and must be adhered to
-  We require accurate and consistent recording of financial and business information, complying with relevant reporting standards
-  Misrepresenting facts, skewing financial information, or misappropriating company assets for personal use could be considered fraud or theft and can lead to civil or criminal penalties or employment disciplinary action
-  Always complete reputational due diligence and engage your legal counsel when contracting with a third party
-  Report any indications or suspicions of financial misstatement, fraud, theft, or other misconduct to the Compliance Office

2.2 Preventing Improper Payments

Global anti-corruption laws define “**bribery**” broadly and those definitions include conduct that may be acceptable under many circumstances but is unacceptable when coupled with an attempt to improperly influence a business-related decision.

Items of value that could be construed as a bribe include cash, gift cards, vouchers, gifts, travel, entertainment, favors, internships, employment, loan repayments, and certain charitable or political contributions. Facilitating payments (made to expedited goods or services) are also illegal in most countries.

Bribes, kickbacks, unfair advantages, and other acts of corruption are strictly prohibited by the Tabreed Group.

Watch out for:



Any offers of extravagant or multiple gifts / entertainment



Third parties who do not clearly account for their expenditures or whose commissions seem in excess of the services provided



Customers or officials who hint or suggest that certain payments be made to obtain business or information



Any questionable or suspicious book or record entry, or any unrecorded expenditure.



Contact the Compliance Officer if you are unsure

Review the Anti Bribery and Corruption Policy for further details

Review the Gifts & Entertainment Policy at Section 2.8 (*Gifts & Entertainment*) of this Code

2.3 Avoiding Market Misconduct

Market misconduct includes a wide range of activities such as:

Activity	Definition	Requirements
Insider Trading	Buying or selling any security/shares in a publicly traded company (either personally or through members or others) on the basis of inside information. "Inside information" is information regarding a publicly traded company that is not available to the public and that could influence an investor's decision whether to purchase, sell, or hold that company's security/shares	<ul style="list-style-type: none"> • never discuss or disclose any sensitive non-public information inside or outside Tabreed unless for necessary and properly approved business purposes • be cautious when discussing any Tabreed Group-related confidential information in public places to avoid disclosure of inside information
Stock Tipping	Recommending or encouraging anyone to buy or sell a security while you have insider information, or inappropriately disclosing insider information	
Disclosing Sensitive Information	Disclosing (either verbally or in writing) material information about the Tabreed Group that is not available to the public (e.g. undisclosed financial information, a significant new contract that has been won but not announced, or a potential merger, acquisition or joint venture)	<ul style="list-style-type: none"> • Complete any required disclosures related to your personal securities trading activities. • Report suspicions of market misconduct of

Activity	Definition	Requirements
Stock Market Manipulation.	Artificially influencing stock prices or market activity to deceive investors and gain an unfair advantage	any type immediately to the Compliance Office.

Tabreed takes active measures to ensure that Directors and employees do not trade in Tabreed securities when insider information may be available. These measures include (but are not limited to):

- Maintaining an insiders list;
- announcing “blackout periods” when market sensitive information is being formulated but has not been released to the market.

You should continually monitor and observe any restrictions that may be imposed on your personal securities trading as a result of your role within the Tabreed Group. You must not engage in market misconduct either in your individual capacity or in your role within the Tabreed Group.

2.4 Complying with International Trade Laws

Most countries have laws regulating imports and exports, which require accurate and complete documentation. The laws control the distribution and use of certain goods, services, or information. For instance, they may seek to prevent military related use by certain countries or parties.

International trade control laws are expansive in scope. They define export and import broadly and may include transfers made electronically, by traditional shipping methods, during discussions, or during visits to a facility. They also capture goods and information that might not seem obviously related to the use that the laws control for.

Failure to comply with international trade laws could impact the Tabreed Group’s financing or reputation and may yield substantial civil or criminal penalties for the Tabreed Group or its personnel.

You must:



Understand and comply with the trade regulations and restrictions that apply in the jurisdictions where you conduct business or are procuring goods and services



Maintain records of all import and export transactions, including purchase orders, contracts, invoices and payment records in accordance with Tabreed’s document retention policy



Consider sanctions risks as part of your assessment of business opportunities and business partners



Know your customers and suppliers – who they are, what they do, where they are based and how they will use our goods, technology or software



Report any suspected or actual non-compliance with trade laws, regulations or restrictions to your manager or to the Compliance Office¹.

2.5 Preventing Money Laundering

Money laundering is a process whereby individuals or entities attempt to conceal illicit funds or otherwise make the source of their illicit funds appear legitimate. The Tabreed Group only conducts business with reputable customers and partners involved in legitimate business activities using funds from legitimate sources.

Global Anti-Money Laundering laws often place criminal liability on both companies and individuals.

You must:



Know your customers, partners, suppliers any other persons to whom we make payments. Conduct due diligence to ensure that their business activities and transactions are reputable and responsible



Choose suppliers based on merit and in line with procurement policies and processes



Be watchful for any payments that look irregular or for customers who appear to lack integrity in their operations



Understand the origin of monies and property received or procured



Report any suspicious transactions or incidents of money laundering to your manager or to the Compliance Officer.²

Below is a list to help you identify the AML red flags as per FATF:



Unusual transactions from bank accounts



Account holders belong to high-risk countries



High-volume payments without logical explanation



Discrepancies in the identity verification process



Immediate withdrawal of funds from accounts



Small and frequent transfers to different accounts



Virtual assets conversion or vice-versa



Customers are highly secretive



Source of money falls under a sanctioned jurisdiction



Funds from suspicious accounts

¹ Further details on the reporting procedure can be found in Section 4 (Raising a Concern) of this Code.

² Further details on the reporting procedure can be found in Section 4 (Raising a Concern) of this Code.

2.6 Complying with Competition Laws

Many countries have laws concerning anti-trust and unfair competition. Anti-trust and unfair competition laws prohibit agreements that limit or restrain trade such as price fixing, bid rigging, division of markets, predatory pricing or agreements on resale prices.

Unfair competitive actions can include such things as making false statements about competitors, misusing a competitor's trade secrets, providing a competitor with information about pricing or territories, restricting their source of supply or inducing a supplier to break contracts with them.

These laws are strict and complex, often reaching across borders and carrying severe penalties for companies and individuals who do not comply with them. Even innocent and/or careless discussions at trade associations or events involving competitors or inappropriate statements in marketing materials may trigger sanctions.

To ensure that we do not breach competition laws, **you must:**

Action	Requirement
Acquisitions, mergers and joint ventures	Meet the approval criteria required by applicable competition laws and regulatory bodies
Attending meetings with competitors	Obtain prior approval from the Compliance Office and do not share competitive information such as prices, discounts, pricing policy, profits, market share, production levels, customers or sales territories

Any suspicious anti-competitive activity must be reported immediately to your manager or to the Compliance Office³.

2.7 Handling Information relating to Competitors

Knowledge and understanding of competitors ("Competitive Information") is an important aspect of any business; however, information on our competitors must be gathered ethically and used in accordance with applicable laws and good business practice.

You may collect Competitive Information only from legitimate sources such as available literature, industry publications, publicly available material and technology trends. Gathering information about competitors (either directly or through a third party) by theft, misrepresentation, eavesdropping, inducement, or similarly illegitimate means is never acceptable.

Report any potentially anti-competitive activity or other misuse of commercial information to your manager or the Compliance Officer.

What to know:

- Antitrust and fair competition laws prohibit certain agreements between, or information

³ Further details on the reporting procedure can be found in Section 4 (Raising a Concern) of this Code.

sharing among, competitors or businesses within the same supply chain. They also impose onerous disclosure requirements in connection with certain types of agreements.

- Never use Competitive Information that you have access to, become aware of, or receive from unidentified sources;
- Never enter into discussions with competitors to exchange or share competitive information, such as profits or market share.
- Ensure that confidentiality agreements are in place and abide by those confidentiality agreements;
- Never pressure an employee for confidential information about his/her former employment.

2.8 Gifts and Entertainment

Gifts and entertainment can build goodwill but can be considered a bribe if offered or received inappropriately. Appearances can be more important than the gift itself. For this reason, you must use care and good judgment.









Thresholds

- Gifts/ entertainment offered to (or by) a Tabreed Group employee with a value equal to, or in excess of, AED 500 (or its equivalent in other currencies) must be declared to and approved by the Compliance Office;
- For government entities or government employees:
 - No entertainment may be given. Note that plant visits or office visits are not considered to be entertainment.
 - All gifts (regardless of value) received from, or to be given to, a government entity or government employee must be declared to the Compliance Office regardless of value;
 - Any gift (once approved by the Compliance Office) to be given to a government entity or government employee must be branded with Tabreed's corporate logo and be on the list of approved corporate gifts.

Disclosure/approval from the Compliance Office must be sought prior to accepting/giving the gift/entertainment (or immediately after if the gift/entertainment is spontaneous or unanticipated)

Further Guidelines for Gifts/Entertainment

Follow these guidelines whenever you are involved in the offering or receipt of any gift or entertainment:

-  Any gift/entertainment must be reasonable, consistent with ethical, cultural and professional practice and comply with Tabreed policies
-  Gifts of cash or cash equivalent (such as vouchers, stocks or other forms of marketable securities) are prohibited regardless of the value
-  Before offering a gift / entertainment check the recipient's rules regarding acceptance of gifts
-  No gifts, favors, or other benefits may be given to, or accepted from, government officials, public servants, or individuals in positions of authority in connection with our business activities without the prior approval of the Compliance Officer
-  No gifts/entertainment may be given to or accepted from any person or entity seeking work from the Tabreed Group or involved in a competitive tender for work with the Tabreed Group
-  A gift must be of sufficiently limited value and in a form that will not be construed as a bribe or payoff
-  Professionals linked with the Tabreed Group as part of executing their business objectives, may be invited for meals, but not at an extravagant or luxurious level and not without being accompanied by a Tabreed Group employee
-  Use of vendor's facilities (cars, vacation homes, etc.) by Tabreed Group employee or families for personal use is prohibited

Third parties such as agents or partners representing the Tabreed Group are expected to follow these policies and guidelines without exception.







The Compliance Office has absolute discretion to determine if a gift/entertainment can be accepted or should be rejected.

2.9 Avoiding Conflicts of Interest

We respect the privacy of all of our employees and your right to take part in legitimate financial, business and other activities outside of work.

A conflict arises when an employee's personal, social and financial or other activities or relationships interfere (or have the appearance of interfering) with the employee's objectivity or loyalty to Tabreed.

It is not possible to list all of the potential conflicts but they include things such as:




-  Holding a second job
-  Having a financial interest in a Tabreed Group project or investment
-  Having family members who work for customers or suppliers serving as a consultant or director of any entity outside of the Tabreed Group
-  Ownership by you or a member of your immediate family of a significant interest in any outside Enterprise which does or seeks to do business with or is a competitor of the Tabreed Group
-  Acting as a broker, finder, go-between or otherwise for the benefit of self or a third party in transactions involving or potentially involving the Tabreed Group or its interests
-  Any other arrangements or circumstances, including family or other personal relationships, which might dissuade the employee from acting in the best interests of the Tabreed Group

Be alert to any potential conflicts of interest and disclose them to your manager and to the Compliance Office as soon as you are aware of such conflict. The Compliance Office will review the potential conflict and provide advice on any restrictions that may apply as a result of the conflict.

The Tabreed Group requires its personnel to declare and seek approval for their potential and actual conflicts of interest or to certify that they have no such potential or actual conflicts. Conflicts can be reported through the EARS Navex platform (see Section 4 (*Raising a Concern*) of this Code) and employees are required to complete the annual Conflict of Interest Declaration form on behalf of their own or their family interests.

2.10 Handling Money and Cash Receipts

The handling of cash, money, negotiable securities and other forms of exchange is explained in the Tabreed Financial procedures, however, remember:

-  Tabreed Group money must be spent wisely and properly
-  Only authorized persons may make spending decisions
-  All transactions must be accounted for correctly

3. Protecting Our Assets

3.1 Maintaining Good Controllanship

As a publicly listed company, Tabreed must comply with legal and regulatory obligations requiring accurate recording of financial and business information. Financial data, books and records must comply with International Financial Reporting Standards, other applicable laws and regulations, and Tabreed business and financial policies and procedures.

Misrepresenting facts or falsifying information is fraud and can lead to significant criminal and civil penalties for Tabreed and the individuals concerned. Our stakeholders, the public and our shareholders depend on the information we report and our reputation is tied to the credibility of that reporting.

You must:



Record financial and non-financial information accurately, timely and honestly, and ensure that all transactions are properly authorized and understandable or report any indication that reporting may not accurately reflect the situation



Comply with the Tabreed Group's business and financial reporting policies and procedures



Be aware of and comply with the limits and authorities before signing or forwarding any document with your signature on it - you are accountable for accuracy and completeness



Cooperate fully with internal and external auditors by being responsive to their questions, providing documentation and clarification as required



Report any indications or suspicions of financial misconduct to your manager or to the Compliance Office⁴

Failure to comply may result in disciplinary action, as well as civil and/or criminal liability.

3.2 Being Good Stewards of Assets

We each have a responsibility for judiciously managing Tabreed Group assets under our control. This covers a wide range of activities such as:

- Overseeing usage of equipment (computers, telephones and mobile devices) and material (stationery and office furnishings);
- Overseeing expenditures or purchases;
- Recording travel expenditures; and
- Managing our time at work in a way that fulfils our responsibilities.

⁴ Further details on the reporting procedure can be found in Section 4 (Raising a Concern) of this Code.

The use of Tabreed Group assets for personal use or to support outside activities must be reasonable and kept to a minimum.

You should:



Protect the Tabreed Group's assets and funds as you would your own



Use good judgment to ensure the Tabreed Group's assets are used only for appropriate purposes



Ensure all expenditures are appropriately approved and accurately recorded



Not dispose of any asset without proper authorization and documentation



Never use your computer or mobile device inappropriately to engage in communications or access sites that are offensive, illegal, or obscene.

You should also watch out for and report:



Physical assets or other resources that are being misused or wasted



Assets that are not being properly protected from theft or damage



Any indications of fraud, theft or loss



Purchases that are not competitively procured, extravagant in their nature or not properly approved

3.3 Information and Managing Communications

Documents are essential to our business and must be appropriately managed from their creation to final disposal.

Documents include both physical documents such as paper, DVDs, CDs and tapes, and all computer data and information, including emails. Many documents are subject to regulations that require their retention for a prescribed period of time. Documents must receive appropriate confidentiality treatment and should be disposed of at the appropriate time.

The communications you make using a Tabreed Group device and the information stored on them, constitute Tabreed Group property. We may monitor activity to ensure these resources are used properly and in accordance with our policies.

Use your devices responsibly and judiciously for business purposes. Any personal use should be kept to a minimum. Protect your computer, the information contained on it and passwords from theft or unauthorized access by others.

You should be wary of:



Emails that contain inappropriate content or information such as chain letters, solicitations or offensive material



Applications running on computers not approved and licensed by the IT Department



Unattended or unprotected computers or mobile devices



Inadvertent disclosure or sharing of passwords



Use of social media websites that do not comply with the Tabreed 's **IT user policy**



Creating or storing documents without protocols to identify or protect confidential information.



Disposal of records without knowing their content or of documents subject to a legal hold notice.



Media solicitations for statements regarding Mubadala Group business.

3.4 Protecting our Intellectual Property

Intellectual property is one of our most important assets and we must protect it.

Intellectual property includes trademarks, copyrights, trade secrets, know-how, patents and a wide range of other proprietary information such as business plans, research or technical data, employee records and financial data and is considered to be confidential *in any medium*. This includes both digital, hard copy and other records.

It is equally important to protect the intellectual property of third parties that are in our possession. Failure to do so can subject both you and the Tabreed Group to lawsuits, fines and other penalties.

Be aware of and safeguard any intellectual property, know-how or confidential information that is in your possession, whether it is Tabreed's or belongs to a third party. Always consult with the Compliance Office before you accept any confidential information from anyone outside Tabreed, or before you release Tabreed confidential information to third parties.

Remember:



Respect the IP rights of others



Identify and protect IP developed within the Tabreed Group



Watch out for emails that contain inappropriate content or information such as chain letters, solicitations or offensive material



Make sure that we have appropriate licenses in place for the use of trademarked names or patented technology not belonging to the Tabreed Group.



Respect international copyright rules

3.5 Ensuring our People, Assets and Information are Secure

Each of us is responsible for following safety and security policies and regulations, and for helping make the workplace safe. This includes the security of our people, equipment and information. Secure Tabreed Group assets and treat everyone with respect.

We do not tolerate any unfair treatment, harassment, abuse, or retaliation within the workplace

Remember:



Watch for unauthorized intrusions into your computer and alert your IT Department if you have any indication of viruses or hackers



Never use threatening speech or actions



Secure Tabreed property you are responsible for such as your computer



Be observant and alert for any threats as you travel. Plan ahead and take necessary precautions.



Control access to our facilities and know who is visiting us



Report any lapses in security you observe to your manager or to the Compliance Officer⁵

⁵ Further details on the reporting procedure can be found in Section 4 (Raising a Concern) of this Code.

3.6 Communicating Externally Effectively

Effective communications with our stakeholders and to the public are an important facet of our business. The Strategic Communications department is responsible for coordinating and approving any external releases of information as the latter deals with general business and financial information. The CLC deals with regulatory and other matters. You should familiarize yourself with the Corporate Social Responsibility and Sponsorship Policy, and should:



Follow Tabreed branding guidelines



Forward any queries you receive for information from external sources such as the media, financial analysts or regulators should be directed to the Strategic Communications Department



Not release any information externally without coordination and the appropriate approvals



Coordinate any invitations you receive to speak externally about Tabreed with the VP Strategic Communications



Never communicate on behalf of an entity or person unless you are specifically authorized

3.7 Personal Privacy

We respect the confidentiality of employees' personal information and will limit access to personal records to those with appropriate authorization. The UAE and most other countries have laws and regulations that restrict the dissemination and use of personal information.

Each of us must protect employee personal information by accessing and sharing confidential employee data for legitimate business purposes only, with proper approvals and on a need-to-know basis.

Personal data can be defined very broadly and varies from country to country, and can range from personal identification and phone numbers to information related to age, gender or health.

- Protect the confidentiality of the personal data that you have access to and ensure it is used only for legitimate business purposes;
- Collect or release personal information only where there is a legitimate business need and the collection or release has been properly authorized;
- Understand the applicable laws and regulations that apply to personal data under your control; and
- Report any unauthorized disclosure of personal data to your manager or to the Compliance Officer⁶.

⁶ Further details on the reporting procedure can be found in Section 4 (Raising a Concern) of this Code.

3.8 Health, Safety, Environment and Quality

Making the workplace safe for all requires competent, knowledgeable, safety conscious people. Each of us is responsible for following safety and security policies and regulations.

Be familiar and comply with all health and safety regulations and guidelines applicable to your job and your place of work. Attend and participate in all training relevant to workplace safety. Be alert to what is going on around you.

Please refer to the Integrated Management System Policy for further details.

3.9 Corporate Social Responsibility (CSR)

The communities where we work are important stakeholders. The Tabreed Group strives to contribute to the local communities in which it operates through appropriate social and economic development programs.

We encourage our personnel to be involved in, and supportive of their communities, in ways that are in line with our Values. Charitable giving carries risks, particularly regarding the recipient's use of funds. Please refer to the Sponsorship and Corporate Social Responsibility Policy for details on what social and economic programs the Tabreed Group may support and how these can be approved.

4. Raising a Concern

The Board and Tabreed's management are committed to open and transparent communication to help us address issues and maximise our potential:

- Tabreed encourages everyone to raise any compliance questions or concerns they may have, without fear of retaliation.
- Individuals who engage in retaliatory action against someone who reports an issue will be subject to disciplinary action.
- Confidentiality will be maintained in order to protect employees and the investigative process; information will be disclosed strictly on a need-to-know basis.
- Intentionally false or exaggerated reports and reports made in bad faith will not be tolerated and may be subject to disciplinary action.

You Should:

-
- Raise ethics and compliance concerns in good faith. Refrain from raising a concern against someone simply because you have personal or workplace differences with them.
 - Whenever possible, try to resolve any workplace interpersonal issues that you might have directly or raise them to Human Capital or to a manager before lodging a concern.
 - Cooperate with compliance investigations when requested, so that matters are quickly and properly resolved.
 - Respect the confidentiality of compliance investigations. Refrain from sharing information about an investigation except as directed by your Compliance Officer, and do not expect to learn the outcome of an investigation unless you will be implementing or assisting with follow-up actions.



Tabreed takes all concerns seriously and will not tolerate any retaliatory or negative action against any employee raising a concern.

Two options are available to raise a concern:

Option 1: Independent EARS Service

The Employee Assurance and Resolution System (“EARS”) allows all Tabreed Group employees, including those outside the UAE (Bahrain and Oman), to report any concerns or breaches of the Code. The online platform is available in English and the telephone hotline is served by English and Arabic speaking staff.

Option 2: Lodge a concern

Alternatively, you may lodge a concern directly with your manager and/or to the Human Capital department, who may then escalate to the Compliance Office.

If you are not comfortable approaching your direct manager or Human Capital, you may report the issue directly to the Compliance Office at compliance@tabreed.ae or in person.
